

a step for forming first side walls over side walls of said gate electrode on a self-alignment basis respectively;

a step for performing over etching and etching edges of said first side walls by using trenching effects at the edges of said first side walls until said substrate is exposed;

a step for subjecting the exposed substrate to thermal oxidation to thereby form an oxide film substantially identical in quality to a gate oxide film; and

a step for forming second side walls over side walls of said first side walls; and wherein said respective steps are successively executed.

6. (Amended) A method of manufacturing a semiconductor electronic device, comprising the following steps:

a step for forming a gate electrode of a field effect transistor over a substrate;

a step for forming first side walls over side walls of said gate electrode on a self-alignment basis respectively;

a step for performing over etching and etching edges of said first side walls by using trenching effects at the edges of said first side walls until said substrate is exposed;

a step for further etching said exposed substrate;

a step for forming an oxide film on said exposed substrate substantially identical in quality to a gate oxide film by thermal oxidation; and

a step for forming second side walls over side walls of said first side walls; and wherein said respective steps are successively executed.

Claim 10 was previously amended with the Preliminary Amendment filed December 21, 2001 as follows:

10. (Previously Amended) The method as claimed in claim 5, wherein said substrate is an SOI substrate or an Si substrate.

Please add claims 15 - 17 as follows:

15. The method of claim 5, wherein the exposed substrate at the edges of said first side walls is recessed and concave to the surface of the exposed substrate on which the gate electrode of the field effect transistor is formed.

16. The method of claim 15, wherein the recessed and concave exposed substrate is at least one of arcuate and rectangular in shape.

17. The method of claim 6, wherein the height of said second side walls is less than the height of said first side walls.